

Cumulative Index (by Subject)

Subject Index

Activity-Based Costing (see also "Cost Drivers" and "Implementing Activity-Based Costing")

The Rise of Activity-Based Costing—Part One: What Is an Activity-Based Cost System? Cooper, Robin, SU88 45–53.

The Rise of Activity-Based Costing—Part Two: When Do I Need an Activity-Based Cost System? Cooper, Robin, F88 41–48.

The Rise of Activity-Based Costing—Part Three: How Many Cost Drivers Do You Need and How Do You Select Them? Cooper, Robin, W89 34–35.

The Rise of Activity-Based Costing—Part Four: What Do Activity-Based Cost Systems Look Like? Cooper, Robin, SP89 38–49.

Using Activity-Based Costing to Achieve Manufacturing Excellence. Turney, Peter B.B., SU89 23–31.

What Is the Scope of Activity-Based Costing? Turney, Peter B.B., W90 40–42.

Activity-Based Costing. Cooper, Robin, SP90 3–4.

Review of Literature on Activity-Based Costing. Borden, James P., SP90 5–12.

The Impact of Continuous Improvement on the Design of Activity-Based Cost Systems. Turney, Peter B.B. and James M. Reeve, SU90 43–50.

Activity-Based Costing in Service Industries. Rotch, William, SU90 4–14.

Cost Classification in Unit-Based and Activity-Based Manufacturing Cost Systems. Cooper, Robin, F90 4–14.

How to Make Accounting Count: Causal-Based Accounting. Edersheim, Elizabeth Haas and Betty Vandenbosch, W91 5–17.

Does Activity-Based Costing Replace Standard Costing? Bonsack, Robert A., W91 46–47.

How Activity-Based Costing Helps Reduce Cost. Turney, Peter B.B., W91 29–35.

The Use of Bar Coding in Activity-Based Costing. Tyson, Thomas, W91 52–56.

Activity-Based Costing for Information. Menzano, Ralph J., SP91 35–39.

A Manufacturing Case Study on Activity-Based Costing. Smith, Keith V. and Mark P. Leksan, SU91 45–54.

What an Activity-Based Cost Model Looks Like. Turney, Peter B.B., W92 54–60.

Predatory Pricing, The Price-Cost Test, and Activity-Based Costing. Committe, Bruce E. and D. Jacque Grinnell, F92 52–58.

The ABC/JIT Costing Continuum. MacArthur, John B., W92 61–63.

Zero-Base Activity-Based Costing. MacArthur, John B., W93 45–49.

Product Costing: One Set of Books or Two? Thilmony, Hal, W93 37–44.

Activity-Based Management (see also "Activity-Based Costing" and "Implementing Activity-Based Costing")

Activity-Based Management for Service, Not-For-Profit, and Governmental Organizations. Antos, John, SU92 11–21.

Change Management as a Platform for Activity-Based Management. Beynon, Roger, SU92 22–28.

It's Not as Easy as ABC. Campi, John P., SU92 4–10.

Activity-Based Management: An Australian Perspective. Lamond, Stewart, SU92 39–43.

Activity-Based Management of Innovation and R&D Operations. Ray, Manash R. and Theodore W. Schlie, W93 16–23.

Advanced Manufacturing Techniques (see also "CIM," "Flexible Manufacturing Systems," and "JIT")

Developing Strategic Cost Standards in a Machine-Paced Environment. Campbell, Robert J., Michael Janson, and James Bush, W91 18–28.

Budgeting

Using PERT in the Budgeting Process. Metzger, Lawrence M., W90 20–27.

CIM (see also "Advanced Manufacturing Techniques" and "Flexible Manufacturing Systems")

Planning and Evaluating CIM Systems: An Analysis. Blank, Leland L., SP87 57–61.

New Justification Approaches for CIM. Meredith, Jack, W88 15–20.

CIM Investment Justification: The "Fresh Start" Approach. Storm, David J. and Steven J. Sullivan, SP89 4–13.

A New Approach For Justifying Computer Integrated Manufacturing CIM. Noble, Jean L., W90 14–19.

Contribution Margin Analysis

The Many Flaws of Contribution Margin Analysis. Troxel, Richard B., F88 3-5.

In Defense of Contribution Margin Analysis. Boer, Germain, SU89 4-7.

Cost Drivers (see also "Activity-Based Costing")

Understanding Your Cost Drivers—The Key to Disciplined Planning. Ayers, James B., F88 6-15.

Complexity at Consumer Goods Companies: Naming and Taming the Beast. Edersheim, Elizabeth Haas and Joan Wilson, F92 26-36.

Activity-Based Costing: How Many Cost Drivers Do You Want. MacArthur, John B., F92 37-41.

Cost Management Practice

Cost Management Practice: Management Accounting Practices: Perceptions of Controllers. Cohen, Jeffrey R. and Laurence Paquette, F91 73-83.

Manufacturing Variances: Current Practice and Trends. Gaumnitz, Bruce R. and Felix P. Kollaritsch, SP91 58-64.

Cost Management Practice [column]: Costing for Manufacturing Wastes. Green, Forrest B. and Felix F. Amenkhienan, SP92 58-64.

Cost Management Systems (see also "Activity-Based Costing," "Implementing Activity-Based Costing," and "Management Accounting")

Cost Accounting Revisited: A Manufacturing Survey. McGinty, Patrick, SP87 35-44.

The Decline of Cost Management: A Reinterpretation of 20th Century Cost Accounting. Johnson, H. Thomas, SP87 5-12.

The Cost Accounting Revolution. Brimson, James A., SP87, 70-72.

Does Your Company Need a New Cost System? Cooper, Robin, SP87 45-49.

The Two-Stage Procedure in Cost Accounting—Part 1. Cooper, Robin, SU87 43-51.

The Two-Stage Procedure in Cost Accounting—Part 2. Cooper, Robin, F87 39-45.

Does Your Direct Labor-Based Cost System Make Sense? Frecka, Thomas J. and Robert McIlhattan, F87 32-38.

Beyond the Variance: Cost Accounting Challenges for the 90s. Walden, Steven, W88 39-43.

CMP and Managing Indirect Costs in the Eighties. Cook, Ian, Angela M. Burnett, and Paul N. Gordon, SP88 18-28.

When Should You Use Machine-Hour Costing? Cooper, Robin, SP88 33-39.

Is Your Cost Management System Meeting Your Needs? Grady, Michael W., SU88 11-15.

The Difference Between a Cost Accounting and a Cost Management System. Mecimore, Charles D., SU88 66-68.

Selling a New Cost Accounting System. Stokes, Carolyn R. and Kay W. Lawrimore, F89 29-34.

Activity Management: Reviewing the Past and Future of Cost Management. Johnson, H. Thomas, W90 4-7.

Designing Your New Cost System Is Simple (But Not Easy). Pryor, Tom E., W90 43-47.

Management Accounting Revitalized: The Harley-Davidson Experience. Turk, William T., W90 28-39.

How Cost Allocation Systems Can Lead Managers Astray. Weisman, Dennis L., SP91 4-10.

Cost Management in Continuous-Process Environments. Reeve, James M., SP91 22-34.

Designing and Implementing a New Cost Management System. Miller, John A., W92 41-53.

Cost Planning and Control

A Methodology for Identifying Your Excess Capacity Costs. Ostrenga, Michael R., SU88 39.

A Process Approach to Overhead Management. Kammlade, John G., Pravesh Mehra, and Terrence R. Ozan, F89 4-11.

Cost Management: A Continuous Process. Troxel, Richard B., W90 3.

But What's My Cost? Clauzing, Neal, F90 52-56.

Planning and Controlling Investments in Computer-Based Automation. Azzone, Giovanni and Umberto Bertelè, SU91 28-36.

Decision Making (see also "Contribution Margin Analysis" and "Management Accounting")

Manufacturing Decision Making Tools. Coda, Bernard A. and Barry G. King, SP89 29-37.

A Dynamic Model for Present-Value Capital Expenditure Analysis. Sinason, David H., SP91 40-45.

A No-Cost Approach to Incorporate Behavioral Awareness Into Decision Making. Kettering, Ronald C., SU91 59-63.

Design

Understanding CAD/CAM's Strategic Importance. Marks, Peter A., W88 33-38.

The Use of Different Design Processes for Revenue-Improvement vs. Cost-Reduction Projects. Blank, Leland L., SU89 55-59.

Transaction-Based Overhead Considerations for Product Design. Dolinsky, Larry R. and Thomas E. Vollman, SU91 7-19.

Executive Briefing

The World of Cost Management. Brimson, James A., SU87 68-70.

Technology, Sunk Costs, and the Make-or-Buy Decision. Brimson, James A., F87 52-55.

High-Tech Cost Accounting. Brimson, James A., W88 53-55.

Improvement and Elimination of Non-Value-Added Costs. Brimson, James A., SU88 62.

A Cost Management Case Study. Pryor, Tom E., W89 3-4.

Corporate Mindset: Strategic Advantage or Fatal Vision. Campi, John P., SP91 53-57.

Flexible Manufacturing Systems (see also "Advanced Manufacturing Techniques" and "CIM")

Flexible Manufacturing Systems: Cost Management and Cost Accounting Implications. Foster, George and Charles T. Horngren, F88 16-24.

Estimating the Cost Impact of Flexible Manufacturing. Troxler, Joel, SU90 26-32.

From the Editors

Welcome. Eiler, Robert G., John G. Kammlade, and Richard B. Troxler, SP87 3-4.

Looking Back and Looking Forward. Brinker, Barry J., W89 3.

ABC, Thanks, and Japanese Baseball. Brinker, Barry J., SU90 3.

"Next Generation" Thinking About Cost Management. Maisel, Lawrence S., F90 3.

Weighty Reading. Brinker, Barry J., W91 3-4.

The Development of Cost. King, Alfred M., SP91 3.

Lurking Issue in Cost Management. Schonberger, Richard J., SU91 3.

No Simple Solutions. Roberts, Michael W., F91 3-4.

The State of Cost Management. Brinker, Barry J., W92 3-4.

From the Editors (column): Letters to the Editor and the New Cost Management Books. Brinker, Barry J., SP92 3-4.

From the Editors: Numerical Nonsense. Hall, Robert W., W93 3-5.

From the Editors (column). Pryor, Tom, SU92 3.

Government Contracting

Setting the Mood. Brandt, Linda, SP87 62-65.

The Buzz: Competitiveness. Brandt, Linda, SU87 62-64.

Cost Accounting Standards Board Resumes Operations. Oyer, Darrell J., F89 47-49.

Federal Procurement Rules Tightened on Consulting Costs. Oyer, Darrell J., W90 48-50.

The Byrd Amendment's "Anti-Influence" Rules on Defense Consultants. Mateer, Rodney W., F90 49-51.

Using ABC to Support Business Re-Engineering in the Department of Defense. Moravec, Robert D. and Michael S. Yoemans, SU92 29-38.

Government Contracting: Using Activity-Based Cost Management Systems in Aerospace and Defense Companies. Soloway, Lewis J., W93 56-66.

Uncompensated Overtime: Total-time vs. Forty Hour Week. Sourwine, Darrell A., F92 59-64.

Implementing Activity-Based Costing

Understanding the Activity Costs in Activity-Based Costing Systems. Beaujon, George J. and Vinod R. Singhal, SP90 51-72.

Implementing Activity-Based Costing at a Process Company. Eiler, Robert G. and John P. Campi, SP90 43-50.

Implementing an Activity-Based Cost System. Cooper, Robin, SP90 33-42.

Ten Myths that Create Barriers to the Implementation of Activity-Based Cost Systems. Turney, Peter B.B., SP90 24-32.

The Evolution of Activity-Based Costing. Troxler, Richard B. and Milan G. Weber, SP90 14-22.

How Activity-Based Costing Helps Reduce Cost. Turney, Peter B.B., F90 29-35.

Activity-Based Costing: Eight Questions To Answer Before You Implement. Kleinsorge, Ilene K. and Ray D. Tanner, F91 84-88.

Glossary of Activity-Based Management. Raffish, Norm and Peter B.B. Turney, F91 53-63.

Software for Activity-Based Management. Borden, James P., F91 6-38.

Activity-Based Cost Management For Continuous Improvement: A Process Design Framework. Greenwood, Thomas G. and James M. Reeve, W92 22-40.

Integrating Cost Management Systems

Cost Management Practice: Integrating an Advanced Cost Management System Into Operating Systems—Part 1. Schnoebelen, Steven C., W93 50-55.

International Cost Management

The International Aspects of Cost Management. Troxel, Richard B., SU87 3-4.

Issues and Opportunities in the Single European Market. Mueller, James K., F89 55-58.

Inventory

Is Inventory Shrinking Your Bottom Line? Johansson, Hank, F87 49-51.

Inventory Control. Kelly, Kim Horan, F87 3-4.

Simplifying the Use of the Economic Order Quantity Formula to Control Inventory Cost. Hopson, James F., Donald R. Gibson, and Steven M. Zimmerman, W90 8-12.

Investment Justification

Investment Justification: State of the Art. Mecimore, Charles D., SU87 65-67.

Performing Investment Appraisals for Advanced Manufacturing Technology. Primrose, L. and Raymond Leonard, SU87 34-42.

Managing the Transition to the Factory of the Future. Ainsworth, William J. and York P. Freund, F87 59-62.

Total Return Requirements for Technology Investments. Blank, Leland L., F87 46-48.

Managing Investments Strategically. Engwall, Richard L., F87 56-58.

Designing the Optimal Investment Strategy. Engwall, Richard L., W88 56-60.

Investment Evaluation Methodologies. Engwall, Richard L., SP88 40-44.

Justifying CAD/CAM Systems: A Case Study. Van Nostrand, R.C., SP88 9-17.

Major Attributes Used in Manufacturing System Decision Support. Troxler, Joel W. and Leland T. Blank, SP88 55-58.

The Effect of AMT Investment on Costing Systems. Primrose, L., SU88 27-30.

Project Selection and the Varying Levels of Cost/Benefit Information. Blank, Leland L., F88 51-57.

Cost/Benefit Analysis. Engwall, Richard L., F88 64-70.

Investment Justification Issues. Engwall, Richard L., SP89 50-53.

Need for Change. Engwall, Richard L., SU89 51-54.

CIM/JIT Investment Justification. Engwall, Richard L., F89 35-39.

Planning Is Critical to Investment Justification. Engwall, Richard L., SU90 60-64.

Marginal Return on Invested Capital Versus Internal Rate of Return. Schwan, Edward S. and William A. Remaley, SU91 55-58.

Investment Justification: Is Anything Really Wrong With Cost Management? Primrose, P.L., SP92 48-57.

Japanese Cost Management

Cost Management Through Functional Analysis. Yoshikawa, Takeo, John Innes, and Falconer Mitchell, SP89 14-19.

Target Costing and How to Use It. Sakurai, Michiharu, SU89 39-50.

Cost Tables: A Foundation of Japanese Cost Management. Yoshikawa, Takeo, John Innes, and Falconer Mitchell, F90 30-36.

Comparing the Practices of U.S. and Japanese Companies: The Implications for Management Accounting. Martin, James R., Wendi K. Schelb, Richard C. Snyder, and Jeffrey S. Sparling, SP92 6-14.

JIT

Cost Accounting and Cost Management in a JIT Environment. Foster, George and Charles T. Horngren, W88 4-14.

Management Accounting in a Just-in-Time Environment. DeLuzio, Mark C., W93 6-15.

Life Cycle Management

The Path to Total Cost Management. McIlhattan, Robert D., SU87 5-10.

Life Cycle Cost Management. Kammlade, John G., SP89 3.

Product Life Cycle Management. Susman, Gerald I., SU89 8-22.

Object-Oriented Programming Cuts Systems Life Cycle Costs. McCollom, Neal N., and Leland T. Blank, F90 57-61.

Improving Profitability with Life Cycle Costing. Czyzewski, Alan B. and Rita P. Hull, SU91 20-27.

Managing Product Life Cycle Costs: An Organizational Model. Shields, Michael D. and S. Mark Young, F91 39-52.

Logistics Cost Management

Logistics Costs and Service Levels: Evaluating the Trade-Offs. Tyndall, Gene R., SP87 50-56.

Logistics and Profitability: Are the Two in Conflict? Tyndall, Gene R., SU87 56-61.

Managing Logistics Costs as a Business Investment. Herr, John D., W88 44-49.

Analyzing the Costs and Value of the Product Distribution Chain. Tyndall, Gene R., SP88 45-51.

Obtaining Better Information to Control Freight Costs: Some Guidelines. Tyndall, Gene R., SU88 55-61.

Logistics Under Global Market Conditions. Mueller, James K., W89 47-49.

Just-in-Time Logistics: Added Value for Manufacturing Cost Management. Tyndall, Gene R., SP89 54-59.

Management Accounting (see also "Cost Management Systems" and "JIT")

Management Accounting in Advanced Control Environments: Defining the Territory. Ross, Gerald, Howard Armitage, and Alexander Mersereau, F87 12-18.

Cost Management Concepts and Principles: Incremental, Separable, Sunk, and Common Costs in Activity-Based Costing. Hirsch, Maurice L., Jr., and Michael C. Nibbelin, SP92 39-47.

Functional Costing for Better Teamwork and Decision Support. McGroarty, J. Stanton and Charles T. Horngren, W93 24-36.

The Factory in Transition (column): Analyzing the Labor Efficiency Variance to Signal Process Engineering Problems. Levitan, Alan S. and Sidney J. Baxendale, SU92 60-69.

Materials Handling

The Heavy Hidden Cost of Materials Handling. Pendlebury, John and Richard Platford, SP88 4-8.

MRP II

MRP II and Cost Management: A Match Made in Theory. Anderson, Alan D. and Michael R. Ostrenga, W88 22-25.

Performance Measurement

Reconciling Cash Flow Decision Making and Accounting Performance Evaluation. Sinclair, Kenneth and Eli Schwartz, F87 25-31.

Human Resources in an Advanced Manufacturing Environment. Greenberg, Penelope Sue, SP88 52-54.

Value Control and Return on Investment. Tietze, Armin R., SP88 29-32.

Monthly Closings and Performance Measurement Are Not Synonymous. Pryor, Tom E., F88 58-63.

A Behavioral Model for Implementing Cost Management Systems. Shields, Michael D. and S. Mark Young, W89 17-27.

Accounting for Competitive Performance. Cross, Kelvin and Richard Lynch, SP89 20-28.

Performance Measurement in a Just-in-Time Environment: Can Traditional Performance Measurements Still Be Used? Lessner, John, F89 22-28.

Implementing a Participative Cost Management Program. Stromberg, Dan and Brian H. Kleiner, F89 17-21.

International Cost Management: Performance Measurement in U.K. Industry. Jeans, Mike and Michael Morrow, W90 51-54.

Managing Performance: Maximizing the Benefit of Activity-Based Costing. Green, Alice H. and Peter Flentov, SU90 51-59.

Interdependence and Control: Traditional vs. Activity-Based Responsibility Accounting. McNair, C.J., SU90 15-23.

Strategic Control and Performance Measurement. Nanni, Alfred J., Jr., J. Robb Dixon, and Thomas E. Vollman, SU90 33-42.

Measures for Manufacturing Excellence: A Summary. Kaplan, Robert S. F90 22-29.

Use of Nonfinancial Performance Measures. Fisher, Joseph, SP92 31-38.

Performance Measurement: The Balanced Scorecard Approach. Maisel, Lawrence S., SU92 44-49.

Process Value Analysis

Process Value Analysis: The Missing Link in Cost Management. Ostrenga, Michael R. and Frank R. Probst, F92 4-13.

Product Costing

Measuring Product Profitability in Today's Manufacturing Environment. Santori, Peter R. F87 19-24.

Sales Mix: The Key to Needed Profit. Wagner, James J., W88 26-32.

Product Costing in a High-Tech Environment. Mecimore, Charles D., W88 50-52.

The Pitfalls of Product Costing. Schubert, John K., SU88 16.

Transaction-Based Costing for the Complex Product Line: A Field Study. Shank, John K. and Vijay Govindarajan, SU88 31-38.

Aligning Product Costing Techniques With Manufacturing Realities. Jeans, Mike, F88 49-50.

Beyond Product Costing: A Challenge to Cost Management's Conventional Wisdom. Johnson, H. Thomas, F90 15-21.

Quality Costs

Microeconomic Approach to Quality Cost Control. Kim, Il-woon, F89 11-16.

Quality Costs: Facilitating the Quality Initiative. Simpson, James B. and David L. Muthler, SP87 25-34.

Reconciling the Two Views of Quality. Utzig, Larry V., SP87 66-69.

Accounting for Quality Costs in CIM. Morse, Wayne J. and Kay M. Poston, F87 5-11.

Managing the Flow of Quality Information in Manufacturing: Distributed Processing and Manufacturing Cells. Hohner, Gregory, F89 50-54.

Accounting for Quality Costs. Ponemon, Lawrence A., F90 44-48.

The Evolution of Quality Control Costs in American Manufacturing. Pasewark, William R., SP91 46-52.

Return on Investment Through the Cost of Quality. Ostrenga, Michael R., SU91 37-44.

Determining Optimal Quality Costs by Considering Cost of Lost Sales. Heagy, Cynthia D., F91 64-72.

Quality Costs: Managers' Perceptions About Quality Costs. Carr, Lawrence P. and Lawrence A. Ponemon, SP92 65-71.

Statistical Process Control

Applications of Statistical Process Control for Financial Management. Reeve, James M. and John W. Philpot, F88 33-41.

Strategic Planning

Leader/Follower Competition in the Department of Defense. Geiger, James and Raymond L. Winn III, SP87 13-24.

Managing Costs Strategically. Richardson, Peter R., SU87 11-20.

Cost Management's Link to Strategy. Eiler, Robert G., W88 3.

Advancing Nations Disease—A Call for Prescriptions. Kammlade, John G., SP88 3.

The New Manufacturing Environment. Blackburn, Joseph D., SU88 4-10.

Strategic Cost Analysis: A Case Study. Shank, John K., Vijay Govindarajan, and Eric Spiegel, F88 25-33.

COST MANAGEMENT

Strategic Cost Analysis: A Case Study.

Govindarajan, Vijay and John K. Shank, W89 5-15.

Cost/Value Analysis: A Strategic Tool. McGaughey, Nick and Claire Starry, SU89 32-38.

Cost Managements Link to Strategy. Eiler, Robert G. F89 3-4.

In Search of a Strategy. Pryor, Tom E., F89 40-46. *Integrating Accounting, Planning, and Control.*

Biggs, Joseph R., Ellen J. Long, and Karl E. Fraedrich, SP91 11-21.

Strategic Cost Management and the Value Chain.

Shank, John K. and Vijay Govindarajan, W92 5-21.

Strategic Cost Management: Tailoring Controls to Strategies. Govindarajan, Vijay and John K. Shank, F92 14-24.

Effective Long-Term Cost Reduction: A Strategic Perspective. Shields, Michael D. and S. Mark Young, SP92 16-30.

Supplier Relationships

Measuring the Cost of Ownership. Carr, Lawrence P., and Christopher D. Ittner, F92 42-51.

Surveys

Survey of Senior Manufacturing Executives.

Ainsworth, William J., SU88 4.

The Slow Pace of Meaningful Change in Cost Systems. Emore, James R. and Joseph A. Ness, W91 36-45.

Accounting Innovations: A Cross-Sectional Survey of Manufacturing Firms. Green, Forrest B. and Felix E. Amenkhian, SP92 58-64.

Taxation

The Impact of the Tax Reform Act of 1986 on Cost Accounting. Gust, Bernard, SU87 52-55.

Technology Accounting

Technology Accounting. Brimson, James A., W89 28-33.

Transfer Pricing

Analyzing Your Company's Transfer Pricing Practices. Eccles, Robert G., SU87 21-33.

Transfer Pricing for Short-Run Profit Maximization in Manufacturing. Aranoff, Gerald, F90 37-43.

Statement of Ownership, Management and Circulation (Required by 39 U.S.C. 3685)		
1A. Title of Publication Journal of Cost Management	1B. PUBLICATION NO 0 8 9 9 5 1 4 1 10/01/92	
3. Frequency of Issue Quarterly	3A. No. of Issues Published Annually 4 \$105.00	
4. Complete Mailing Address of Known Office of Publication (Street, City, County, State and ZIP+4 Code; <i>Not premises</i>) 210 South Street, Boston, Suffolk, MA 02111-2797		
5. Complete Mailing Address of the Headquarters of General Business Offices of the Publisher (not premises) Same as above		
6. Full Names and Complete Mailing Address of Publisher, Editor, and Managing Editor (This item MUST NOT be blank) Publisher (Name and Complete Mailing Address) Warren Gorham Lamont, 210 South Street, Boston, MA 02111-2797		
Editor (Name and Complete Mailing Address) Robert G. Eiler/John G. Kammlade/Lawrence S. Maisel, One Penn Plaza, New York, NY 10119		
Managing Editor (Name and Complete Mailing Address) Barry Brinker, One Penn Plaza, New York, NY 10119		
7. Owner (If owned by a corporation, its name and address must be listed and also immediately thereafter the names and addresses of stockholders owning or holding 1 percent or more of total amount of stock. If not owned by a corporation, the names and addresses of the individual owners must be given. If owned by a partnership, the names and addresses of the partners must be given. If not owned by a partnership, the names and addresses of each individual must be given. If the publication is not owned by a single organization, its name and address must be stated and then must be completed.) Full Name Research Institute of America Inc. One Penn Plaza, New York, NY 10119		
8. Known Bondholders, Mortgagors, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages or Other Securities (If there are none, or if none known, list "None") Full Name Thomson Organisation Holdings Inc. 2 Mill Road, Wilmington, DE 19807		
9. For Completion by Nonprofit Organizations Authorized To Mail at Special Rates (DMR Section 424.12 only) The purpose, function, and nonprofit status of this organization and the exempt status for Federal income tax purposes (If not a 501c-3) Has Not Changed During Preceding 12 Months <input type="checkbox"/> Has Changed During Preceding 12 Months If changed, publisher must submit explanation of change with next report		
10. Extent and Nature of Circulation (See instructions on reverse side)	Average No. Copies Each Issue During Preceding 12 Months	Average No. Copies of Single Issue Published Nearest to Filing Date
A. Total No. Copies (Not Press Run)	5913	6950
B. Paid and/or Requested Circulation 1. Sales through dealers and carriers, street vendors and counter sales	0	0
2. Mail, including subscriptions Paid and/or requested	5019	5474
C. Total Paid and/or Requested Circulation (Sum of 1B and 1BZ)	5019	5474
D. Free Distribution by Mail, Carrier or Other Means Samples, Complimentary, and Other Free Copies	30	32
E. Total Distribution (Sum of C and D)	5049	5506
F. Copies Not Distributed 1. Office use, left over, unaccounted, spoiled after printing	864	1444
2. Return from News Agents	0	0
G. TOTAL (Sum of E, F and 2—should equal net press run shown in A)	5913	6950
11. I certify that the statements made by me above are correct and complete		Signature and Title of Editor, Publisher, Business Manager, or Owner <i>J. Brinker</i> VP Circulation

PS Form 3526, January 1991.

See instructions on reverse.

